

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**19 Golden Valley
0407 Ryegate K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	520,452.44	520,452.44	0.00	0.00	0.00	0.00
222X Educational Media Services	1,248.96	1,248.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	72,397.62	72,397.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,079.04	2,079.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,099.26	6,787.96	33,311.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	79,316.12	79,316.12	0.00	0.00	0.00	0.00
27XX Student Transportation Services	82,098.60	82,098.60	0.00	0.00	0.00	0.00
31XX Food Services	85,922.57	85,922.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,104.63	7,104.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,644.11	27,644.11	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	21,081.48	21,081.48	XXXXXXXXXX	0.00	0.00	0.00
Totals	939,444.83	906,133.53	33,311.30	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	939,444.83					
Line A	Preliminary Indirect Cost Rate [C divided by B] 33,311.30/906,133.53		3.68%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**19 Golden Valley
0411 Lavina K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	484,512.73	484,512.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,738.34	6,738.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,442.92	2,442.92	0.00	0.00	0.00	0.00
222X Educational Media Services	20,238.60	20,238.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,959.78	63,009.78	0.00	6,950.00	0.00	0.00
24XX Support Services - School Administration	50,761.98	50,761.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,224.03	3,382.91	27,841.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	78,902.71	78,902.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	30,603.60	25,181.00	0.00	5,422.60	0.00	0.00
31XX Food Services	38,226.03	38,226.03	0.00	0.00	0.00	0.00
33XX Community Services	1,633.66	1,633.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,323.46	3,323.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,501.89	14,501.89	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	1,879.03	0.00	XXXXXXXXXX	0.00	1,879.03	0.00
Totals	834,948.76	792,856.01	27,841.12	12,372.60	1,879.03	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	834,948.76					
Line A	Preliminary Indirect Cost Rate [C divided by B] 27,841.12/792,856.01		3.51%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.